

ID: CCA\_2009082010555637

Number: **200944037**

Release Date: 10/30/2009

Office:

UILC: 1311.00-00

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**From:**

**Sent:** Thursday, August 20, 2009 10:56:00 AM

**To:**

**Cc:**

**Subject:** RE: [ ] TEFRA assessment/statute

One additional point. The mitigation provisions supersede the TEFRA provisions since section 1311(a) allows an adjustment that otherwise would be prohibited by "operation of any law or rule of law." So if the requirements of mitigation are met, they supersede the requirements of section 6227 and we would be required to issue a refund even if no valid claim was filed.